

RECORD DIVISION

★ REBEL ARCHIVES

HOUSE OF REPRESENTATIVES, December 5, 1864.—Read first and second times, and referred to Committee of Ways and Means. December 29, 1864.—Reported back with an amendment, placed on the Calendar, and ordered to be printed.

[SENATE ENGROSSED BILL, No. 121.]

A BILL

declaring the mode of ascertaining the value of the tithe deliverable to the government under the true construction of existing laws.

- 1 *The Congress of the Confederate States of America do enact,*
- 2 *That, according to the true construction of existing laws: in case*
- 3 *of disagreement between the assessor and tax payer as to the*
- 4 *value of the tithe deliverable to the government under existing*
- 5 *laws, said value is to be assessed and ascertained by disinterest-*
- 6 *ed freeholders of the vicinage in the same manner as is estima-*
- 7 *ted the amount of the crops or articles subject to the tax in kind;*
- 8 *and said estimate of value, thus ascertained, is conclusive and*
- 9 *final.*

A BILL

To provide the mode of ascertaining the value of the tithe deliverable to the Government.

1 *The Congress of the Confederate States of America do enact,*
2 That in order to ascertain in an equitable manner, the value of
3 the one-tenth or tithe of the agricultural products levied by the
4 "Act to lay taxes for the common defence and to carry on the
5 Government of the Confederate States," approved April 24th,
6 1863, there shall be appointed by the Secretary of the Treasury,
7 three Commissioners for each Congressional district in the sev-
8 eral States, of persons not liable to military duty, and at least
9 forty years of age, who shall constitute a board to ascertain and
10 determine the value, in such currency as other taxes are paid
11 in, of the various products for which credits on tax accounts are
12 claimed, and the decision of said board shall be final and bind-
13 ing upon the tax collectors of the Confederate States, as the
14 amounts for which said credits shall be allowed on the tax ac-
15 counts of the producers of the tithe.